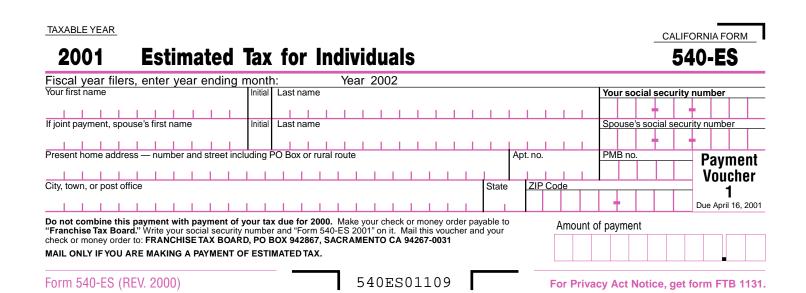
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# **2001 Instructions for Form 540-ES**

#### **Estimated Tax For Individuals**

### **A Purpose**

Use this form to figure and pay your estimated tax. Estimated tax is the tax you expect to owe for 2001 after subtracting the tax you expect to have withheld and any credits you plan to take. These estimated tax payments do not apply to your 2000 tax liability. Use these instructions and the 2001 Estimated Tax Worksheet to determine if you owe estimated tax for 2001 and to figure the required amount. If you need to make a payment for your 2000 tax liability, use form FTB 3519, Payment Voucher for Automatic Extension for Individuals.

Generally, the required estimated tax amount is based on the lesser of 80% of the current year's tax or 100% of the prior year's tax. However, for tax years beginning on or after January 1, 2000, certain taxpayers are limited in their use of the prior year's tax as a basis for figuring their estimated tax. See paragraph C, Limit on the Use of Prior Year's Tax, for more information.

#### **B** Who Must Make Estimated Tax Payments

**Important note:** California and federal estimated tax payment requirements are different.

Generally, you must make 2001 estimated tax payments unless:

- 80% or more of your 2000 tax was paid by withholding; or
- 80% or more of your 2001 California adjusted gross income (AGI) will be wages subject to withholding; or
- 80% or more of your 2001 tax will be paid by withholding; or
- Your tax for 2000 (after subtracting withholding and credits) was less than \$200 (\$100 if married filing separate); or
- Your tax for 2001 (after subtracting withholding and credits) will be less than \$200 (\$100 if married filing separate).

If you and your spouse paid joint estimated tax payments, but are now filing separate returns, either of you may claim all of the amount paid, or you may each claim part of the joint estimated payment(s). If you want the estimated tax payments to be divided, notify the FTB before the end of the tax year in which you wish to file separate returns so that the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers. The statements should be sent to:

JOINT ESTIMATE CREDIT ALLOCATION M/S F-225 TAXPAYER SERVICES CENTER FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

#### C Limit on the Use of Prior Year's Tax

Individuals whose 2000 adjusted gross income is more than \$150,000 (or \$75,000 if married filing separate), must figure estimated tax based on the lesser of 80% of their tax for 2001 or 105% of their tax for 2000. This rule does not apply to farmers or fishermen.

## D When To Make Your Estimated Tax Payments

For estimated tax purposes, the year is divided into four payment periods. Each period has a specific payment due date. If you do not pay enough tax by the due date of each of the payment periods, you may be charged a penalty even if you are due a refund when you file your income tax return. The payment periods and due dates are:

For the payment period:

January 1 through March 31, 2001 April 1 through May 31, 2001 June 1 through August 31, 2001 Sept. 1 through Dec. 31, 2001 Due date:

April 16, 2001 June 15, 2001 September 17, 2001 January 15, 2002 Filing An Early Return In Place of the 4th Installment. If you file your 2001 tax return by January 31, 2002, and pay the entire balance due, you do not have to make your last estimated tax payment.

**Annualization Option.** If you do not receive your taxable income evenly during the year, it may be to your advantage to annualize your income. This method allows you to match your estimated tax payments to the actual period when you earned the income. You may use the annualization schedule included with the 2000 form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries.

**Farmers and Fishermen.** You are a farmer or fisherman when at least two-thirds of your 2000 or 2001 gross income is from farming or fishing. If you qualify as a farmer or fisherman, you may:

- Pay all of your estimated tax by January 15, 2002; or
- File your tax return for 2001 on or before March 1, 2002, and pay the
  total tax due. In this case, you need not make estimated tax payments
  for 2001. Use form FTB 5805F, Underpayment of Estimated Tax by
  Farmers and Fishermen, to determine if you paid the required estimated
  tax. If the estimated tax is underpaid, attach the completed form
  FTB 5805F to the front of your return.

**Fiscal Year.** If you file your return on a fiscal-year basis, your due dates will be the 15th day of the 4th, 6th, and 9th months of your fiscal year and the 1st month of the following fiscal year. If a due date falls on a Saturday, Sunday, or legal holiday, use the next business day.

#### E How To Use Form 540-ES Payment Voucher

Use the Estimated Tax Worksheet and your 2000 California income tax return as a guide for figuring your 2001 estimated tax. **Caution:** If you filed Form 540 2EZ for 2000, do not use the Form 540 2EZ instructions for figuring amounts on this worksheet. Instead, get the 2000 California Resident Income Tax Booklet or the 2000 California Nonresident or Part-Year Resident Income Tax Booklet.

There is a separate payment voucher for each due date. Please be sure you use the voucher with the correct due date shown on the right side of the voucher. Complete Form 540-ES using black or blue ink:

- 1. Print your name, address, and social security number in the space provided on Form 540-ES.
- Complete the payment box of the voucher by entering the amount of the payment that you are sending. Your entry must match the amount you are sending. Be sure that the amount shown on line 19 of the Estimated Tax Worksheet has been reduced by any overpaid tax on your 2000 return that you chose to apply toward your 2001 estimated tax payment.
- 3. Paying your tax:

Check or money order –make your check or money order payable to 'Franchise Tax Board." Write your social security number and "Form 540-ES 2001" on it and mail to the address on the voucher.

Credit card –Call (800) 272-9829 or visit the website: **www.officialpayments.com.** You will be charged a fee for this service. **Do not mail** the voucher if you pay by credit card.

- 4. Complete the Record of Estimated Tax Payments for your files.
- 5. **Fiscal-year filers:** Enter the month of your fiscal-year end.

# F Failure To Make Estimated Tax Payments

If you are required to make estimated tax payments and do not, or if you underpay any installment, a penalty will be assessed (with certain exceptions) on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your tax return, whichever is earlier. For more information, refer to the 2000 form FTB 5805.

# **2001 Estimated Tax Worksheet** Keep this worksheet for your records.

Caution: • If you filed Form 540 2EZ for 2000, do not use the Form 540 2EZ instructions for figuring amounts on this worksheet. Instead, get the 2000 California Resident Income Tax Booklet; or

• If your adjusted gross income (AGI) is over \$124,246, your itemized deductions and your exemption credits may be limited. See the instructions for Form 540 or Form 540NR for more information.

1	Residents: Enter your estimated 2001 California AGI. Nonr	esidents and part-year resi	dents: Enter your estimated				
	2001 total AGI from all sources						
2	a If you plan to itemize deductions, enter the estimated total of your itemized deductions 2a						
<b>b</b> If you do not plan to itemize deductions, enter the standard deduction for your filing status:							
	\$2,811 if you are single or married filing a separate retur						
	\$5,622 if you are married filing a joint return, head of ho						
	c Enter the amount from line 2a or line 2b, whichever appl						
	Subtract line 2c from line 1			3			
4	4 Tax. Figure your tax on the amount on line 3 using the 2000 tax table or tax rate schedule in the instructions						
	for Form 540, Form 540A, or Form 540NR. Also include any tax from form FTB 3800, Tax Computation for Children with						
_	Investment Income; or form FTB 3803, Parents' Election to		Dividends	4			
5	Residents: Skip to line 6. Nonresidents and part-year resi			_			
	a Compute this ratio: Estimated 2001 California AGI ( Estimated 2001 AGI from all so		=	5a <u></u>			
	<b>b</b> Multiply the amount on line 4 by the ratio on line 5a. Ent	ter the result on line 5b		5b			
6	Residents: Enter the exemption credit amount from the 20						
	Nonresidents or part-year residents: Multiply the total exe						
7	Residents: Subtract line 6 from line 4. Nonresidents or pa						
8	Tax on accumulation distribution of trusts. See instructions						
9	Add line 7 and line 8						
10	Credits for joint custody head of household, dependent par	rent, senior head of househo	old, child and dependent care ex	penses,			
	and long-term care			10			
	Nonresidents and part-year residents: For the child and de	ependent care expenses cre	dit, use the amount from your 2	.000			
	Form 540NR, line 54. For the other credits listed on line 10	, multiply the total 2000 cre	dit amount by the ratio on line 5				
	Subtract line 10 from line 9						
	Other credits (such as other state tax credit). See the 2000						
	Subtract line 12 from line 11						
	Interest on deferred tax from installment obligations under IRC Section 453 or 453A						
	5 2001 Estimated Tax. Add line 13 and line 14. Enter the result, but not less than zero						
16	<b>16 a</b> Multiply line 15 by 80% (.80). Farmers and fishermen multiply line 15 by 66 2/3% (.6667) <b>16a</b>						
	<b>b</b> Enter 100% of the tax shown on your 2000 Form 540, line 34; Form 540A, line 23;						
or Form 540NR, line 43							
	<b>c</b> Enter the amount from your 2000 Form 540, line 17; Form 540A, line 14; or Form 540NR, line 20						
d Is the amount on line 16c more than \$150,000 (\$75,000 if married filing a separate return)?  Yes. Go to line 16e. No. Enter the lesser of line 16a or line 16b. Skip line 16e and 16f and go to line 17							
	Yes. Go to line 16e. No. Enter the lesser of line 16a or line 16b. Skip line 16e and 16f and go to line 17						
	Go to line 16f						
f Enter the lesser of line 16a or line 16e and go to line 17							
	Caution: Generally, if you do not prepay at least the amount on line 16d (or 16f if no amount on line 16d), you may owe a						
	penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimated tax on line 15 is as accurate as						
	possible. If you prefer, you may pay 100% of your 2001 estimated tax (line 15).						
	California income tax withheld and estimated to be withheld		nolding on pensions, annuities,	etc) 17			
	Balance. Subtract line 17 from line 16d (or line 16f if no ar			,			
	if married filing separate), you do not have to make a paym						
19	Installment amount. Divide the amount on line 18 by 4. En	ter the result here and on ea	ach of your Forms 540-ES. If yo	и			
will earn your income at an uneven rate during the year, see Annualization Option in the instructions under paragraph D 19							
Re	cord of Estimated Tax Payments						
	nent voucher	(h) Amount noid	(c) 2000 overpayment	(d) Total amount paid and			
num	per (a) Date	(b) Amount paid	applied	credited (add (b) and (c))			
1 2		Ψ	Ψ	<u> </u>			
3							
4							
	l	\$	\$	\$			